

AMENDED IN ASSEMBLY AUGUST 7, 2006

AMENDED IN SENATE MARCH 23, 2006

SENATE BILL

No. 1249

Introduced by Senator Alquist

(Coauthors: Senators Kuehl, Romero, and Simitian)

**(Coauthors: Assembly Members Jerome Horton, Jones, Laird, Lieber,
Pavley, Ruskin, and Umberg)**

February 8, 2006

An act to amend ~~Section 18724~~ *Sections 18709, 18716, 18724, 18744, 18766, 18796, 18808, 18830, 18845.3, 18846.3, 18847.3, and 18855* of the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

LEGISLATIVE COUNSEL'S DIGEST

SB 1249, as amended, Alquist. Taxation: contributions: ~~California Fund for Senior Citizens.~~

Under the Personal Income Tax Law, individual taxpayers are allowed to contribute amounts in excess of their tax liability for the support of specified funds or accounts, including, among others, the California Fund for Senior Citizens, *the California Military Family Relief Fund, the State Children's Trust Fund for the Prevention of Child Abuse, the Rare and Endangered Species Preservation Fund, the California Alzheimer's Disease and Related Disorders Research Fund, the California Breast Cancer Research Fund, the California Peace Officer's Memorial Foundation Fund, the Veterans' Quality of Life Fund, the California Prostate Cancer Research Fund, the California Sexual Violence Victim Services Fund, the California Colorectal Cancer Prevention Fund, and the Emergency Food Assistance Program Fund.* That law generally provides for the repeal

of the contribution provisions for ~~this account~~ *these funds and accounts on either January 1 of a specified year or on January 1 of any an earlier calendar year that if the Franchise Tax Board estimates that the annual contribution amount will be less than \$250,000 for taxable years beginning in 2001 the year, or an adjusted amount calculated from the an inflation factor, based on the percentage change in the California Consumer Price Index, multiplied by the prior year's estimated contribution amount, as described.*

~~This bill would instead provide for the repeal of the contribution provisions for this account only when the board estimates the annual contribution amount will be less than \$250,000 for a taxable year. require the Franchise Tax Board to make its minimum contribution estimates by September 1 of each year, as provided, and would specify the years in which the contribution provisions to these funds and accounts are subject to early repeal. This bill would also require the minimum contribution amount for calendar year 2006, for any voluntary contribution checkoff that appeared on the state income tax return for 2005, to be the same as the minimum contribution amount for calendar year 2005.~~

This bill would declare that it is to take effect immediately as an urgency statute.

Vote: $\frac{2}{3}$. Appropriation: no. Fiscal committee: yes.

State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 18709 of the Revenue and Taxation
2 Code is amended to read:

3 18709. (a) This article shall, subject to subdivision (b),
4 remain in effect only until January 1 ~~of the fifth taxable year~~
5 ~~following the first appearance of the California Military Family~~
6 ~~Relief Fund on the tax return, 2010, and as of that date is~~
7 ~~repealed, unless a later enacted statute, that is enacted before the~~
8 ~~applicable date January 1, 2010, deletes or extends that date.~~

9 (b) ~~If, in the second calendar year after the first taxable year~~
10 ~~the California Military Family Relief Fund appears on the tax~~
11 ~~return, or in any subsequent calendar year, as applicable, the~~
12 ~~Franchise Tax Board estimates by September 1 that contributions~~
13 ~~described in this article made on returns filed in that calendar~~
14 ~~year will be less than two hundred fifty thousand dollars~~

~~(\$250,000), or the adjusted amount specified in subdivision (e) for subsequent taxable years, as may be applicable, then this article is repealed with respect to taxable years beginning on or after January 1 of that calendar year. The Franchise Tax Board shall estimate the annual contribution amount by September 1 of each year using the actual amounts known to be contributed and an estimate of the remaining year's contribution.~~

(b) (1) By September 1, 2006, and by September 1 of each subsequent calendar year that the California Military Family Relief Fund appears on a tax return, the Franchise Tax Board shall do all of the following:

(A) Determine the minimum contribution amount required to be received during the next calendar year for the fund to appear on the tax return for the taxable year that includes that next calendar year.

(B) Provide written notification to the Adjutant General of the amount determined in subparagraph (A).

(C) Determine whether the amount of contributions estimated to be received during the calendar year will equal or exceed the minimum contribution amount determined by the Franchise Tax Board for the calendar year pursuant to subparagraph (A). The Franchise Tax Board shall estimate the amount of contributions to be received by using the actual amounts received and an estimate of the contributions that will be received by the end of that calendar year.

(2) If the Franchise Tax Board determines that the amount of contributions estimated to be received during a calendar year will not at least equal the minimum contribution amount for the calendar year, this article is repealed with respect to taxable years beginning on or after January 1 of that calendar year.

(3) For purposes of this section, the minimum contribution amount for a calendar year means two hundred fifty thousand dollars (\$250,000) for the 2006 calendar year or the minimum contribution amount adjusted pursuant to subdivision (c).

~~(c) For each calendar year, beginning with the third calendar year that the California Military Family Relief Fund appears on the tax return~~ calendar year 2007, the Franchise Tax Board shall adjust, on or before September 1 of that calendar year, the minimum ~~estimated~~ contribution amount specified in subdivision (b) as follows:

1 (1) The minimum—estimated contribution amount for the
2 calendar year shall be an amount equal to the product of the
3 minimum—estimated contribution amount for the prior—September
4 + calendar year multiplied by the inflation factor adjustment as
5 specified in paragraph (2) of subdivision (h) of Section 17041,
6 rounded off to the nearest dollar.

7 (2) The inflation factor adjustment used for the calendar year
8 shall be based on the figures for the percentage change in the
9 California Consumer Price Index received on or before August 1
10 of the calendar year pursuant to paragraph (1) of subdivision (h)
11 of Section 17041.

12 (d) Notwithstanding the repeal of this article, any contribution
13 amounts designated pursuant to this article prior to its repeal
14 shall continue to be transferred and disbursed in accordance with
15 this article as in effect immediately prior to that repeal.

16 (e) *Notwithstanding the amendments made to this section by*
17 *the act adding this subdivision, if, by September 1, 2006, the*
18 *Franchise Tax Board determines that the amount of*
19 *contributions estimated to be received during the 2006 calendar*
20 *year will not be at least two hundred fifty thousand dollars*
21 *(\$250,000), this article is repealed with respect to returns filed*
22 *for taxable years beginning on or after January 1, 2006.*

23 SEC. 2. Section 18716 of the Revenue and Taxation Code is
24 amended to read:

25 18716. (a) This article shall remain in effect only until
26 January 1, 2008, and as of that date is repealed, unless a later
27 enacted statute, which is enacted before January 1, 2008, deletes
28 or extends that date.

29 (b) ~~If, in any calendar year, the Franchise Tax Board estimates~~
30 ~~by September 1 that contributions described in this article made~~
31 ~~on returns filed in that calendar year will be less than two~~
32 ~~hundred fifty thousand dollars (\$250,000) for taxable years~~
33 ~~beginning in 2002, or the adjusted amount specified in~~
34 ~~subdivision (c), as may be applicable, then this article is repealed~~
35 ~~with respect to taxable years beginning on or after January 1 of~~
36 ~~that calendar year. The Franchise Tax Board shall estimate the~~
37 ~~annual contribution amount by September 1 of each year using~~
38 ~~the actual amounts known to be contributed and an estimate of~~
39 ~~the remaining year's contributions.~~

1 **(b) (1)** *By September 1, 2006, and by September 1 of each*
2 *subsequent calendar year that the State Children's Trust Fund*
3 *for the Prevention of Child Abuse appears on a tax return, the*
4 *Franchise Tax Board shall do all of the following:*

5 **(A)** *Determine the minimum contribution amount required to*
6 *be received during the next calendar year for the fund to appear*
7 *on the tax return for the taxable year that includes that next*
8 *calendar year.*

9 **(B)** *Provide written notification to the State Department of*
10 *Social Services of the amount determined in subparagraph (A).*

11 **(C)** *Determine whether the amount of contributions estimated*
12 *to be received during the calendar year will equal or exceed the*
13 *minimum contribution amount determined by the Franchise Tax*
14 *Board for the calendar year pursuant to subparagraph (A). The*
15 *Franchise Tax Board shall estimate the amount of contributions*
16 *to be received by using the actual amounts received and an*
17 *estimate of the contributions that will be received by the end of*
18 *that calendar year.*

19 **(2)** *If the Franchise Tax Board determines that the amount of*
20 *contributions estimated to be received during a calendar year*
21 *will not at least equal the minimum contribution amount for the*
22 *calendar year, this article is repealed with respect to taxable*
23 *years beginning on or after January 1 of that calendar year.*

24 **(3)** *For purposes of this section, the minimum contribution*
25 *amount for a calendar year means two hundred fifty thousand*
26 *dollars (\$250,000) for the 2002 calendar year or the minimum*
27 *contribution amount adjusted pursuant to subdivision (c).*

28 **(c)** *For each calendar year, beginning with calendar year 2003,*
29 *the Franchise Tax Board shall adjust, on or before September 1*
30 *of that calendar year, the minimum—estimated contribution*
31 *amount specified in subdivision (b) as follows:*

32 **(1)** *The minimum—estimated contribution amount for the*
33 *calendar year shall be an amount equal to the product of the*
34 *minimum—estimated contribution amount for the prior—September*
35 *1 calendar year multiplied by the inflation factor adjustment as*
36 *specified in paragraph (2) of subdivision (h) of Section 17041,*
37 *rounded off to the nearest dollar.*

38 **(2)** *The inflation factor adjustment used for the calendar year*
39 *shall be based on the figures for the percentage change in the*
40 *California Consumer Price Index received on or before August 1*

1 of the calendar year pursuant to paragraph (1) of subdivision (h)
2 of Section 17041.

3 *(d) Notwithstanding the repeal of this article, any contribution*
4 *amounts designated pursuant to this article prior to its repeal*
5 *shall continue to be transferred and disbursed in accordance*
6 *with this article as in effect immediately prior to that repeal.*

7 **SECTION 1.**

8 **SEC. 3.** Section 18724 of the Revenue and Taxation Code is
9 amended to read:

10 18724. (a) This article shall remain in effect only until
11 January 1, 2010, and as of that date is repealed, unless a later
12 enacted statute, which is enacted before January 1, 2010, deletes
13 that date.

14 ~~(b) If the Franchise Tax Board estimates by September 1 that~~
15 ~~contributions described in this article made on returns filed in~~
16 ~~that calendar year will be less than two hundred fifty thousand~~
17 ~~dollars (\$250,000) for taxable years beginning in 2001, then this~~
18 ~~article is repealed with respect to taxable years beginning on or~~
19 ~~after January 1 of that calendar year. The Franchise Tax Board~~
20 ~~shall estimate the annual contribution amount by September 1 of~~
21 ~~each year using the actual amounts known to be contributed and~~
22 ~~an estimate of the remaining year's contributions.~~

23 *(b) (1) By September 1, 2006, and by September 1 of each*
24 *subsequent calendar year that the California Fund for Senior*
25 *Citizens appears on a tax return, the Franchise Tax Board shall*
26 *determine whether the amount of contributions estimated to be*
27 *received during the calendar year will equal or exceed two*
28 *hundred fifty thousand dollars (\$250,000). The Franchise Tax*
29 *Board shall estimate the amount of contributions to be received*
30 *by using the actual amounts received and an estimate of the*
31 *contributions that will be received by the end of that calendar*
32 *year.*

33 *(2) The Franchise Tax Board shall provide written notification*
34 *to the California Senior Legislature of the amount determined*
35 *pursuant to paragraph (1).*

36 *(3) If the Franchise Tax Board determines the amount of*
37 *contributions estimated to be received during a calendar year*
38 *will not at least equal the minimum contribution amount for the*
39 *calendar year, this article is repealed with respect to taxable*
40 *years beginning on or after January 1 of that calendar year.*

1 (4) *For purposes of this section, the minimum contribution*
2 *amount for a calendar year means two hundred fifty thousand*
3 *dollars (\$250,000).*

4 (c) Notwithstanding the repeal of this article, any contribution
5 amounts designated pursuant to this article prior to its repeal
6 shall continue to be transferred and disbursed in accordance with
7 this article as in effect immediately prior to that repeal.

8 *SEC. 4. Section 18744 of the Revenue and Taxation Code is*
9 *amended to read:*

10 18744. (a) This article shall remain in effect only until
11 January 1, 2008, and as of that date is repealed, unless a later
12 enacted statute, which is enacted before January 1, 2008, deletes
13 or extends that date.

14 ~~(b) If, in any calendar year the Franchise Tax Board estimates~~
15 ~~by September 1 that contributions described in this article made~~
16 ~~on returns filed in that calendar year will be less than two~~
17 ~~hundred fifty thousand dollars (\$250,000) for taxable years~~
18 ~~beginning in 2002, or the adjusted amount specified in~~
19 ~~subdivision (c) for subsequent taxable years, as may be~~
20 ~~applicable, then this article is repealed with respect to taxable~~
21 ~~years beginning on and after January 1 of that calendar year. The~~
22 ~~Franchise Tax Board shall estimate the annual contribution~~
23 ~~amount by September 1 of each year using the actual amounts~~
24 ~~known to be contributed and an estimate of the remaining year's~~
25 ~~contributions.~~

26 (b) (1) *By September 1, 2006, and by September 1 of each*
27 *subsequent calendar year that the Rare and Endangered Species*
28 *Preservation Program Fund appears on a tax return, the*
29 *Franchise Tax Board shall do all of the following:*

30 (A) *Determine the minimum contribution amount required to*
31 *be received during the next calendar year for the fund to appear*
32 *on the tax return for the taxable year that includes that next*
33 *calendar year.*

34 (B) *Provide written notification to the Department of Fish and*
35 *Game of the amount determined in subparagraph (A).*

36 (C) *Determine whether the amount of contributions estimated*
37 *to be received during the calendar year will equal or exceed the*
38 *minimum contribution amount determined by the Franchise Tax*
39 *Board for the calendar year pursuant to subparagraph (A). The*
40 *Franchise Tax Board shall estimate the amount of contributions*

1 to be received by using the actual amounts received and an
2 estimate of the contributions that will be received by the end of
3 that calendar year.

4 (2) If the Franchise Tax Board determines that the amount of
5 contributions estimated to be received during a calendar year
6 will not at least equal the minimum contribution amount for the
7 calendar year, this article is repealed with respect to taxable
8 years beginning on or after January 1 of that calendar year.

9 (3) For purposes of this section, the minimum contribution
10 amount for a calendar year means two hundred fifty thousand
11 dollars (\$250,000) for the 2002 calendar year or the minimum
12 contribution amount adjusted pursuant to subdivision (c).

13 (c) For each calendar year, beginning with calendar year 2003,
14 the Franchise Tax Board shall adjust, on or before September 1
15 of that calendar year, the minimum—estimated contribution
16 amount specified in subdivision (b) as follows:

17 (1) The minimum—estimated contribution amount for the
18 calendar year shall be an amount equal to the product of the
19 minimum—estimated contribution amount for the prior—September
20 1 calendar year multiplied by the inflation factor adjustment as
21 specified in paragraph (2) of subdivision (h) of Section 17041,
22 rounded off to the nearest dollar.

23 (2) The inflation factor adjustment used for the calendar year
24 shall be based on the figures for the percentage change in the
25 California Consumer Price Index received on or before August 1
26 of the calendar year pursuant to paragraph (1) of subdivision (h)
27 of Section 17041.

28 (d) Notwithstanding the repeal of this article, any contribution
29 amounts designated pursuant to this article prior to its repeal
30 shall continue to be transferred and disbursed in accordance with
31 this article as in effect immediately prior to that repeal.

32 SEC. 5. Section 18766 of the Revenue and Taxation Code is
33 amended to read:

34 18766. (a) This article shall remain in effect only until
35 January 1, 2010, and as of that date is repealed, unless a later
36 enacted statute, which is enacted before January 1, 2010, deletes
37 that date.

38 ~~(b) If, in any calendar year, the Franchise Tax Board estimates~~
39 ~~by September 1 that contributions described in this article made~~
40 ~~on returns filed in that calendar year will be less than two~~

~~hundred fifty thousand dollars (\$250,000) for taxable years beginning in 2000, or the adjusted amount specified in subdivision (c) for subsequent taxable years, as may be applicable, then this article is repealed with respect to taxable years beginning on and after January 1 of that calendar year. The Franchise Tax Board shall estimate the annual contribution amount by September 1 of each year using the actual amounts known to be contributed and an estimate of the remaining year's contributions.~~

(b) (1) By September 1, 2006, and by September 1 of each subsequent calendar year that the California Alzheimer's and Related Disorders Research Fund appears on a tax return, the Franchise Tax Board shall do all of the following:

(A) Determine the minimum contribution amount required to be received during the next calendar year for the fund to appear on the tax return for the taxable year that includes that next calendar year.

(B) Provide written notification to the Secretary of California Health and Human Services of the amount determined in subparagraph (A).

(C) Determine whether the amount of contributions estimated to be received during the calendar year will equal or exceed the minimum contributions amount determined by the Franchise tax Board for the calendar year pursuant to subparagraph (A). The Franchise tax Board shall estimate the amount of contributions to be received by using the actual amounts received and an estimate of the contributions that will be received by the end of that calendar year.

(2) If the Franchise Tax Board determines that the amount of contributions estimated to be received during a calendar year will not at least equal the minimum contribution amount for the calendar year, this article is repealed with respect to taxable years beginning on or after January 1 of that calendar year.

(3) For purposes of this section, the minimum contribution amount for a calendar year means two hundred fifty thousand dollars (\$250,000) for the 2000 calendar year or the minimum contribution amount adjusted pursuant to subdivision (c).

(c) For each calendar year, beginning with calendar year 1992 2001, the Franchise Tax Board shall adjust, on or before

1 September 1 of that calendar year, the minimum—estimated
2 contribution amount specified in subdivision (b) as follows:

3 (1) The minimum—estimated contribution amount for the
4 calendar year shall be an amount equal to the product of the
5 minimum—estimated contribution amount for the prior—September
6 1 calendar year multiplied by the inflation factor adjustment as
7 specified in paragraph (2) of subdivision (h) of Section 17041,
8 rounded off to the nearest dollar.

9 (2) The inflation factor adjustment used for the calendar year
10 shall be based on the figures for the percentage change in the
11 California Consumer Price Index received on or before August 1
12 of the calendar year pursuant to paragraph (1) of subdivision (h)
13 of Section 17041.

14 (d) Notwithstanding the repeal of this article, any contribution
15 amounts designated pursuant to this article prior to its repeal
16 shall continue to be transferred and disbursed in accordance with
17 this article as in effect immediately prior to that repeal.

18 *SEC. 6. Section 18796 of the Revenue and Taxation Code is*
19 *amended to read:*

20 18796. (a) This article shall remain in effect only until
21 January 1, 2008, and as of that date is repealed, unless a later
22 enacted statute, which is enacted before January 1, 2008, deletes
23 that date.

24 ~~(b) If, in any calendar year, the Franchise Tax Board estimates~~
25 ~~by September 1 that contributions described in this article made~~
26 ~~on returns filed in that calendar year will be less than two~~
27 ~~hundred fifty thousand dollars (\$250,000) for taxable years~~
28 ~~beginning in 1997, or the adjusted amount specified in~~
29 ~~subdivision (c) for subsequent taxable years, as may be~~
30 ~~applicable, then this article is repealed with respect to taxable~~
31 ~~years beginning on and after January 1 of that calendar year. The~~
32 ~~Franchise Tax Board shall estimate the annual contribution~~
33 ~~amount by September 1 of each year using the actual amounts~~
34 ~~known to be contributed and an estimate of the remaining year's~~
35 ~~contributions.~~

36 *(b) (1) By September 1, 2006, and by September 1 of each*
37 *subsequent calendar year that the California Breast Cancer*
38 *Research Fund appears on a tax return, the Franchise Tax Board*
39 *shall do all of the following:*

1 (A) Determine the minimum contribution amount required to
2 be received during the next calendar year for the fund to appear
3 on the tax return for the taxable year that includes that next
4 calendar year.

5 (B) Provide written notification to the University of California
6 of the amount determined in subparagraph (A).

7 (C) Determine whether the amount of contributions estimated
8 to be received during the calendar year will equal or exceed the
9 minimum contribution amount determined by the Franchise Tax
10 Board for the calendar year pursuant to subparagraph (A). The
11 Franchise Tax Board shall estimate the amount the contributions
12 to be received by using the actual amounts received and an
13 estimate of the contributions that will be received by the end of
14 that calendar year.

15 (2) If the Franchise Tax Board determines that the amount of
16 contributions estimated to be received during a calendar year
17 will not at least equal the minimum contribution amount for the
18 calendar year, this article is repealed with respect to taxable
19 years beginning on or after January 1 of that calendar year.

20 (3) For purposes of this section, the minimum contribution
21 amount for a calendar year means two hundred fifty thousand
22 dollars (\$250,000) for the 1997 calendar year or the minimum
23 contribution amount adjusted pursuant to subdivision (c).

24 (c) For each calendar year, beginning with calendar year 1998,
25 the Franchise Tax Board shall adjust, on or before September 1
26 of that calendar year, the minimum-~~estimated~~ contribution
27 amount specified in subdivision (b) as follows:

28 (1) The minimum-~~estimated~~ contribution amount for the
29 calendar year shall be an amount equal to the product of the
30 minimum-~~estimated~~ contribution amount for the prior-~~September~~
31 ~~1~~ calendar year multiplied by the inflation factor adjustment as
32 specified in paragraph (2) of subdivision (h) of Section 17041,
33 rounded off to the nearest dollar.

34 (2) The inflation factor adjustment used for the calendar year
35 shall be based on the figures for the percentage change in the
36 California Consumer Price Index that are received on or before
37 August 1 of the calendar year pursuant to paragraph (1) of
38 subdivision (h) of Section 17041.

39 (d) Notwithstanding the repeal of this article, any contribution
40 amounts designated pursuant to this article prior to its repeal

1 shall continue to be transferred and disbursed in accordance with
2 this article as in effect immediately prior to that repeal.

3 *SEC. 7. Section 18808 of the Revenue and Taxation Code is*
4 *amended to read:*

5 18808. (a) This article shall remain in effect only until
6 January 1, 2011, and as of that date is repealed, unless a later
7 enacted statute, which is enacted before January 1, 2011, deletes
8 that date.

9 (b) ~~(4) If the repeal date specified in subdivision (a) has been~~
10 ~~deleted and if, thereafter, in any calendar year the Franchise Tax~~
11 ~~Board estimates by September 1 that contributions described in~~
12 ~~this article made on returns filed in that calendar year will be less~~
13 ~~than the minimum contribution amount prescribed by paragraph~~
14 ~~(2), or the adjusted amount specified in subdivision (c), as may~~
15 ~~be applicable, then this article is inoperative with respect to~~
16 ~~taxable years beginning on and after January 1 of that calendar~~
17 ~~year. The Franchise Tax Board shall estimate the annual~~
18 ~~contribution amount by September 1 of each year using the~~
19 ~~actual amounts known to be contributed and an estimate of the~~
20 ~~remaining year's contributions., all of the following apply:~~

21 *(1) By September 1 of the calendar year beginning after the*
22 *effective date of the act deleting the repeal date and by*
23 *September 1 of each subsequent calendar year that the*
24 *California Peace Officer's Memorial Foundation Fund appears*
25 *on a tax return, the Franchise Tax Board shall do all of the*
26 *following:*

27 *(A) Determine the minimum contribution amount required to*
28 *be received during the next calendar year for the fund to appear*
29 *on the tax return for the taxable year that includes that next*
30 *calendar year.*

31 *(B) Provide written notification to the California Peace*
32 *Officer Memorial Commission of the amount determined in*
33 *subparagraph (A).*

34 *(C) Determine whether the amount of contributions estimated*
35 *to be received during the calendar year will equal or exceed the*
36 *minimum contribution amount determined by the Franchise Tax*
37 *Board for the calendar year pursuant to subparagraph (A). The*
38 *Franchise Tax Board shall estimate the amount of contributions*
39 *to be received by using the actual amounts received and an*

1 *estimate of the contributions that will be received by the end of*
2 *that calendar year.*

3 (2) *If the Franchise Tax Board determines that the amount of*
4 *contributions estimated to be received during a calendar year*
5 *will not at least equal the minimum contribution amount for the*
6 *calendar year, this article is repealed with respect to taxable*
7 *years beginning on or after January 1 of that calendar year.*

8 (3) *For purposes of this section, the minimum contribution*
9 *amount for a calendar year means two hundred fifty thousand*
10 *dollars (\$250,000) for the first calendar year beginning after the*
11 *effective date of the act that deleted the repeal date specified in*
12 *subdivision (a), or the minimum contribution amount adjusted*
13 *pursuant to subdivision (c).*

14 ~~(2) For purposes of this section, “minimum contribution~~
15 ~~amount” means two hundred fifty thousand dollars (\$250,000)~~
16 ~~for any calendar year.~~

17 (c) For each calendar year, beginning with calendar year 2005,
18 the Franchise Tax Board shall adjust, on or before September 1
19 of that calendar year, the minimum-estimated contribution
20 amount specified in subdivision (b) as follows:

21 (1) The minimum-estimated contribution amount for the
22 calendar year shall be an amount equal to the product of the
23 minimum-estimated contribution amount for the prior-September
24 1 calendar year multiplied by the inflation factor adjustment as
25 specified in paragraph (2) of subdivision (h) of Section 17041,
26 rounded off to the nearest dollar.

27 (2) The inflation factor adjustment used for the calendar year
28 shall be based on the figures for the percentage change in the
29 California Consumer Price Index received on or before August 1
30 of the calendar year pursuant to paragraph (1) of subdivision (h)
31 of Section 17041.

32 (d) Notwithstanding the repeal of this article, any contribution
33 amounts designated pursuant to this article prior to its repeal
34 shall continue to be transferred and disbursed in accordance with
35 this article as in effect immediately prior to that repeal.

36 SEC. 8. *Section 18830 of the Revenue and Taxation Code is*
37 *amended to read:*

38 18830. (a) This article shall remain in effect only until
39 January 1 of the fifth taxable year following the first appearance
40 of the Veterans’ Quality of Life Fund on the tax return 2011, and

1 as of that date is repealed, unless a later enacted statute, that is
2 enacted before the applicable date *January 1, 2011*, deletes or
3 extends that date.

4 ~~(b) If, in the second calendar year after the first taxable year~~
5 ~~the Veterans' Quality of Life Fund appears on the tax return, the~~
6 ~~Franchise Tax Board estimates by September 1 that contributions~~
7 ~~described in this article made on returns filed in that calendar~~
8 ~~year will be less than two hundred fifty thousand dollars~~
9 ~~(\$250,000), or the adjusted amount specified in subdivision (e)~~
10 ~~for subsequent taxable years, as may be applicable, then this~~
11 ~~article is repealed with respect to taxable years beginning on or~~
12 ~~after January 1 of that calendar year. The Franchise Tax Board~~
13 ~~shall estimate the annual contribution amount by September 1 of~~
14 ~~each year using the actual amounts known to be contributed and~~
15 ~~an estimate of the remaining year's contribution.~~

16 *(b) (1) By September 1, 2007, and by September 1 of each*
17 *subsequent calendar year that the Veterans' Quality of Life Fund*
18 *appears on a tax return, the Franchise Tax Board shall do all of*
19 *the following:*

20 *(A) Determine the minimum contribution amount required to*
21 *be received during the next calendar year for the fund to appear*
22 *on the tax return for the taxable year that includes that next*
23 *calendar year.*

24 *(B) Provide written notification to the Department of Veterans*
25 *Affairs of the amount determined in subparagraph (A).*

26 *(C) Determine whether the amount of contributions estimated*
27 *to be received during the calendar year will equal or exceed the*
28 *minimum contribution amount determined by the Franchise Tax*
29 *Board for the calendar year pursuant to subparagraph (A). The*
30 *Franchise Tax Board shall estimate the amount of contributions*
31 *to be received by using the actual amounts received and an*
32 *estimate of the contributions that will be received by the end of*
33 *that calendar year.*

34 *(2) If the Franchise Tax Board determines that the amount of*
35 *contribution estimated to be received during a calendar year will*
36 *not at least equal the minimum contribution amount for the*
37 *calendar year, this article is repealed with respect to taxable*
38 *years beginning on or after January 1 of that calendar year.*

39 *(3) For purposes of this section, the minimum contribution*
40 *amount for a calendar year means two hundred fifty thousand*

1 dollars (\$250,000) for the 2007 calendar year or the minimum
2 contribution amount adjusted pursuant to subdivision (c).

3 (c) For each calendar year, beginning with the ~~third~~ 2008
4 calendar year ~~that the Veterans' Quality of Life Fund appears on~~
5 ~~the tax return~~, the Franchise Tax Board shall adjust, on or before
6 September 1 of that calendar year, the minimum ~~estimated~~
7 contribution amount specified in subdivision (b) as follows:

8 (1) The minimum ~~estimated~~ contribution amount for the
9 calendar year shall be an amount equal to the product of the
10 minimum ~~estimated~~ contribution amount for the prior ~~September~~
11 ~~1~~ calendar year multiplied by the inflation factor adjustment as
12 specified in paragraph (2) of subdivision (h) of Section 17041,
13 rounded off to the nearest dollar.

14 (2) The inflation factor adjustment used for the calendar year
15 shall be based on the figures for the percentage change in the
16 California Consumer Price Index received on or before August 1
17 of the calendar year pursuant to paragraph (1) of subdivision (h)
18 of Section 17041.

19 (d) Notwithstanding the repeal of this article, any contribution
20 amounts designated pursuant to this article prior to its repeal
21 shall continue to be transferred and disbursed in accordance with
22 this article as in effect immediately prior to that repeal.

23 *SEC. 9. Section 18845.3 of the Revenue and Taxation Code is*
24 *amended to read:*

25 18845.3. (a) Except as otherwise provided in subdivision (b),
26 this article shall remain in effect only until January 1 ~~of the fifth~~
27 ~~taxable year following the first appearance of the California~~
28 ~~Prostate Cancer Research Fund on the tax return 2010~~, and as of
29 that date is repealed, unless a later enacted statute, that is enacted
30 before ~~the applicable date~~ January 1, 2010, deletes or extends
31 that date.

32 (b) ~~If, in the second calendar year after the first taxable year~~
33 ~~the California Prostate Cancer Research Fund appears on the tax~~
34 ~~return, the Franchise Tax Board estimates by September 1 that~~
35 ~~contributions described in this article made on returns filed in~~
36 ~~that calendar year will be less than two hundred fifty thousand~~
37 ~~dollars (\$250,000), or the adjusted amount specified in~~
38 ~~subdivision (c) for subsequent taxable years, as may be~~
39 ~~applicable, then this article is repealed with respect to taxable~~
40 ~~years beginning on or after January 1 of that calendar year. The~~

~~Franchise Tax Board shall estimate the annual contribution amount by September 1 of each year using the actual amounts known to be contributed and an estimate of the remaining year's contribution.~~

(b) (1) By September 1, 2006, and by September 1 of each subsequent calendar year that the California Prostate Cancer Research Fund appears on a tax return, the Franchise Tax Board shall do all of the following:

(A) Determine the minimum contribution amount required to be received during the next calendar year for the fund to appear on the tax return for the taxable year that includes that next calendar year.

(B) Provide written notification to the California Coalition to Cure Prostate Cancer of the amount determined in subparagraph (A).

(C) Determine whether the amount of contributions estimated to be received during the calendar year will equal or exceed the minimum contribution amount determined by the Franchise Tax Board for the calendar year pursuant to subparagraph (A). The Franchise Tax Board shall estimate the amount of contributions to be received by using the actual amounts received and an estimate of the contributions that will be received by the end of that calendar year.

(2) If the Franchise Tax Board determines that the amount of contributions estimated to be received during the calendar year will not at least equal the minimum contribution amount for the calendar year, this article is repealed with respect to taxable years beginning on or after January 1 of that calendar year.

(3) For purposes of this section, the minimum contribution amount for a calendar year means two hundred fifty thousand dollars (\$250,000) for the 2006 calendar year or the minimum contribution amount adjusted pursuant to subdivision (c).

(c) For each calendar year, beginning with the ~~third~~ 2007 calendar year ~~that the California Prostate Cancer Research Fund appears on the tax return~~, the Franchise Tax Board shall adjust, on or before September 1 of that calendar year, the minimum ~~estimated~~ contribution amount specified in subdivision (b) as follows:

(1) The ~~minimum-estimated~~ contribution amount for the calendar year shall be an amount equal to the product of the

1 minimum-estimated contribution amount for the prior-September
2 ~~±~~ calendar year multiplied by the inflation factor adjustment as
3 specified in paragraph (2) of subdivision (h) of Section 17041,
4 rounded off to the nearest dollar.

5 (2) The inflation factor adjustment used for the calendar year
6 shall be based on the figures for the percentage change in the
7 California Consumer Price Index received on or before August 1
8 of the calendar year pursuant to paragraph (1) of subdivision (h)
9 of Section 17041.

10 (d) Notwithstanding the repeal of this article, any contribution
11 amounts designated pursuant to this article prior to its repeal
12 shall continue to be transferred and disbursed in accordance with
13 this article as in effect immediately prior to that repeal.

14 (e) *Notwithstanding the amendments made to this section by*
15 *the act adding this subdivision, if, by September 1, 2006, the*
16 *Franchise Tax Board determines that the amount of*
17 *contributions estimated to be received during the 2006 calendar*
18 *year will not be at least two hundred and fifty thousand dollars*
19 *(\$250,000), this article is repealed with respect to returns filed*
20 *for taxable years beginning on or after January 1, 2006.*

21 SEC. 10. Section 18846.3 of the Revenue and Taxation Code
22 is amended to read:

23 18846.3. (a) Except as otherwise provided in subdivision (b),
24 this article shall remain in effect only until January 1 ~~of the fifth~~
25 ~~taxable year following the first appearance of the California~~
26 ~~Sexual Violence Victim Services Fund on the tax return 2011,~~
27 and as of that date is repealed, unless a later enacted statute, that
28 is enacted before the applicable date, deletes or extends that date.

29 (b) ~~If, in the second calendar year after the first taxable year~~
30 ~~the California Sexual Violence Victim Services Fund appears on~~
31 ~~the tax return, the Franchise Tax Board estimates by September 1~~
32 ~~that contributions described in this article made on returns filed~~
33 ~~in that calendar year will be less than two hundred fifty thousand~~
34 ~~dollars (\$250,000), or the adjusted amount specified in~~
35 ~~subdivision (c) for subsequent taxable years, as may be~~
36 ~~applicable, then this article is repealed with respect to taxable~~
37 ~~years beginning on or after January 1 of that calendar year. The~~
38 ~~Franchise Tax Board shall estimate the annual contribution~~
39 ~~amount by September 1 of each year using the actual amounts~~

1 ~~known to be contributed and an estimate of the remaining year's~~
2 ~~contribution.~~

3 *(b) (1) By September 1, 2006, and by September 1 of each*
4 *subsequent calendar year that the California Sexual Violence*
5 *Victim Services Fund appears on a tax return, the Franchise Tax*
6 *Board shall do all of the following:*

7 *(A) Determine the minimum contribution amount required to*
8 *be received during the next calendar year for the fund to appear*
9 *on the tax return for the taxable year that includes that next*
10 *calendar year.*

11 *(B) Provide written notification to the California Coalition*
12 *Against Sexual Assault of the amount determined in*
13 *subparagraph (A).*

14 *(C) Determine whether the amount of contributions estimated*
15 *to be received during the calendar year will equal or exceed the*
16 *minimum contribution amount determined by the Franchise Tax*
17 *Board for the calendar year pursuant to subparagraph (A). The*
18 *Franchise Tax Board shall estimate the amount of contributions*
19 *to be received by using the actual amounts received and an*
20 *estimate of the contributions that will be received by the end of*
21 *that calendar year.*

22 *(2) If the Franchise Tax Board determines that the amount of*
23 *contributions estimated to be received during a calendar year*
24 *will not at least equal the minimum contribution amount for the*
25 *calendar year, this article is repealed with respect to taxable*
26 *years beginning on or after January 1 of that calendar year.*

27 *(3) For purposes of this section, the minimum contribution*
28 *amount for a calendar year means two hundred fifty thousand*
29 *dollars (\$250,000) for the 2007 calendar year or the adjusted*
30 *minimum contribution amount adjusted pursuant to subdivision*
31 *(c).*

32 *(c) For each calendar year, beginning with the ~~third~~ 2008*
33 *calendar year ~~that the California Sexual Violence Victim~~*
34 *Services Fund appears on the tax return, the Franchise Tax Board*
35 *shall adjust, on or before September 1 of that calendar year, the*
36 *minimum ~~estimated~~ contribution amount specified in subdivision*
37 *(b) as follows:*

38 *(1) The minimum ~~estimated~~ contribution amount for the*
39 *calendar year shall be an amount equal to the product of the*
40 *minimum ~~estimated~~ contribution amount for the prior ~~September~~*

1 \pm calendar year multiplied by the inflation factor adjustment as
2 specified in paragraph (2) of subdivision (h) of Section 17041,
3 rounded off to the nearest dollar.

4 (2) The inflation factor adjustment used for the calendar year
5 shall be based on the figures for the percentage change in the
6 California Consumer Price Index received on or before August 1
7 of the calendar year pursuant to paragraph (1) of subdivision (h)
8 of Section 17041.

9 (d) Notwithstanding the repeal of this article, any contribution
10 amounts designated pursuant to this article prior to its repeal
11 shall continue to be transferred and disbursed in accordance with
12 this article as in effect immediately prior to that repeal.

13 *SEC. 11. Section 18847.3 of the Revenue and Taxation Code*
14 *is amended to read:*

15 18847.3. (a) Except as otherwise provided in subdivision (b),
16 this article shall remain in effect only until January 1 of the fifth
17 taxable year following the first appearance of the California
18 Colorectal Cancer Prevention Fund on the tax return 2011, and as
19 of that date is repealed, unless a later enacted statute, that is
20 enacted before the applicable date *January 1, 2011*, deletes or
21 extends that date.

22 (b) ~~If, in the second calendar year after the first taxable year~~
23 ~~the California Colorectal Cancer Fund appears on the tax return,~~
24 ~~the Franchise Tax Board estimates by September 1, that~~
25 ~~contributions described in this article made on returns filed in~~
26 ~~that calendar year will be less than two hundred fifty thousand~~
27 ~~dollars (\$250,000), or the adjusted amount specified in~~
28 ~~subdivision (c) for subsequent taxable years, as may be~~
29 ~~applicable, then this article is repealed with respect to taxable~~
30 ~~years beginning on or after January 1 of that calendar year. The~~
31 ~~Franchise Tax Board shall estimate the annual contribution~~
32 ~~amount by September 1 of each year using the actual amounts~~
33 ~~known to be contributed and an estimate of the remaining year's~~
34 ~~contribution.~~

35 (b) (1) *By September 1, 2006, and by September 1 of each*
36 *subsequent calendar year that the California Colorectal Cancer*
37 *Prevention Fund appears on a tax return, the Franchise Tax*
38 *Board shall do all of the following:*

39 (A) *Determine the minimum contributions amount required to*
40 *be received during the next calendar year for the fund to appear*

1 on the tax return for the taxable year that includes that next
2 calendar year.

3 (B) Provide written notification to the State Department of
4 Health Services of the amount determined in subparagraph (A).

5 (C) Determine whether the amount of contributions estimated
6 to be received during the calendar will equal or exceed the
7 minimum contribution amount determined by the Franchise Tax
8 Board for the calendar year pursuant to subparagraph (A). The
9 Franchise Tax Board shall estimate the amount of contributions
10 to be received by using the actual amounts received and an
11 estimate of the contributions that will be received by the end of
12 that calendar year.

13 (2) If the Franchise Tax Board determines that the amount of
14 contributions estimated to be received during a calendar year
15 will not at least equal the minimum contribution amount for the
16 calendar year, this article is repealed with respect to taxable
17 years beginning on or after January 1 of that calendar year.

18 (3) For purposes of this section, the minimum contribution
19 amount for a calendar year means two hundred fifty thousand
20 dollars (\$250,000) for the 2007 calendar year or the minimum
21 contribution amount adjusted pursuant to subdivision (c).

22 (c) For each calendar year, beginning with the ~~third~~ 2008
23 calendar year ~~that the California Colorectal Cancer Prevention~~
24 ~~Fund appears on the tax return~~, the Franchise Tax Board shall
25 adjust, on or before September 1 of that calendar year, the
26 ~~minimum-estimated~~ contribution amount specified in subdivision
27 (b) as follows:

28 (1) The ~~minimum-estimated~~ contribution amount for the
29 calendar year shall be an amount equal to the product of the
30 ~~minimum-estimated~~ contribution amount for the prior ~~September~~
31 ~~1~~ calendar year, multiplied by the inflation factor adjustment as
32 specified in paragraph (2) of subdivision (h) of Section 17041,
33 rounded off to the nearest dollar.

34 (2) The inflation factor adjustment used for the calendar year
35 shall be based on the figures for the percentage change in the
36 California Consumer Price Index received on or before August 1
37 of the calendar year pursuant to paragraph (1) of subdivision (h)
38 of Section 17041.

39 (d) Notwithstanding the repeal of this article, any contribution
40 amounts designated pursuant to this article prior to its repeal

1 shall continue to be transferred and disbursed in accordance with
2 this article as in effect immediately prior to that repeal.

3 *SEC. 12. Section 18855 of the Revenue and Taxation Code is*
4 *amended to read:*

5 18855. (a) This article shall remain in effect only until
6 January 1, 2009, and as of that date is repealed, unless a later
7 enacted statute, that is enacted before January 1, 2009, deletes or
8 extends that date.

9 ~~(b) If, in any calendar year, the Franchise Tax Board estimates~~
10 ~~by September 1 that contributions described in this article made~~
11 ~~on returns filed in that calendar year will be less than two~~
12 ~~hundred fifty thousand dollars (\$250,000) for taxable years~~
13 ~~beginning in 1999, or the adjusted amount specified in~~
14 ~~subdivision (c) for subsequent taxable years, as may be~~
15 ~~applicable, then this article is repealed with respect to taxable~~
16 ~~years beginning on or after January 1 of that calendar year. The~~
17 ~~Franchise Tax Board shall estimate the annual contribution~~
18 ~~amount by September 1 of each year using the actual amounts~~
19 ~~known to be contributed and an estimate of the remaining year's~~
20 ~~contributions.~~

21 *(b) (1) By September 1, 2006, and by September 1 of each*
22 *subsequent calendar year that the Emergency Food Assistance*
23 *Program Fund appears on a tax return, the Franchise Tax Board*
24 *shall do all of the following:*

25 *(A) Determine the minimum contribution amount required to*
26 *be received during the next calendar year for the fund to appear*
27 *on the tax return for the taxable year that includes that next*
28 *calendar year.*

29 *(B) Provide written notification to the State Department of*
30 *Social Services of the amount determined in subparagraph (A).*

31 *(C) Determine whether the amount of contributions estimated*
32 *to be received during the calendar year will equal or exceed the*
33 *minimum contribution amount determined by the Franchise Tax*
34 *Board for the calendar year pursuant to subparagraph (A). The*
35 *Franchise Tax Board shall estimate the amount of contributions*
36 *to be received by using the actual amounts received and an*
37 *estimate of the contributions that will be received by the end of*
38 *that calendar year.*

39 *(2) If the Franchise Tax Board determines that the amount of*
40 *contributions estimated to be received during a calendar year*

1 *will not at least equal the minimum contribution amount for the*
2 *calendar year, this article is repealed with respect to taxable*
3 *years beginning on or after January 1 of that calendar year.*

4 *(3) For purposes of this section, the minimum contribution*
5 *amount for a calendar year means two hundred fifty thousand*
6 *dollars (\$250,000) for the 1999 calendar year or the minimum*
7 *contribution amount adjusted pursuant to subdivision (c).*

8 *(c) For each calendar year, beginning with calendar year 2000,*
9 *the Franchise Tax Board shall adjust, on or before September 1*
10 *of that calendar year, the ~~minimum~~ estimated contribution*
11 *amount specified in subdivision (b) as follows:*

12 *(1) The ~~minimum-estimated~~ contribution amount for the*
13 *calendar year shall be an amount equal to the product of the*
14 *minimum-estimated contribution amount for the prior ~~September~~*
15 *4 calendar year multiplied by the inflation factor adjustment as*
16 *specified in paragraph (2) of subdivision (h) of Section 17041,*
17 *rounded off to the nearest dollar.*

18 *(2) The inflation factor adjustment used for the calendar year*
19 *shall be based on the figures for the percentage change in the*
20 *California Consumer Price Index received on or before August 1*
21 *of the calendar year pursuant to paragraph (1) of subdivision (h)*
22 *of Section 17041.*

23 *(d) Notwithstanding the repeal of this article, any contribution*
24 *amounts designated pursuant to this article prior to its repeal*
25 *shall continue to be transferred and disbursed in accordance with*
26 *this article as in effect immediately prior to that repeal.*

27 *SEC. 13. Each voluntary contribution checkoff that appeared*
28 *on the state income tax return for 2005 that was subject to a*
29 *minimum contribution amount for calendar year 2005, shall be*
30 *subject to that same minimum contribution amount for calendar*
31 *year 2006.*

32 ~~SEC. 2.~~

33 *SEC. 14. This act is an urgency statute necessary for the*
34 *immediate preservation of the public peace, health, or safety*
35 *within the meaning of Article IV of the Constitution and shall go*
36 *into immediate effect. The facts constituting the necessity are:*

37 ~~*In order to prevent the California Senior Legislature from*~~
38 ~~*losing its only source of financial support and funding before the*~~
39 ~~*end of the fiscal year, it is necessary that this act take effect*~~
40 ~~*immediately.*~~

1 *In order to provide predictability for the ensuing fiscal year for*
2 *the recipients of voluntary contributions made on income tax*
3 *forms, it is necessary that this act take effect immediately.*

O